IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 8335 of 2005

Between:

M/s.Vijaya Metals, Dr.No.76-14-226/4,

Ground Floor, Grambay Road,

Bhavanipuram, Vijayawada,

rep., by its Proprietor

C.M.Santhi, w/o Malayalam,

aged about 33 years, Krishna District.

..... PETITIONER

AND

1 The Chief Controller of Stores, APSRTC, Musheerabad Circle, Hyderabad.
2 The Controller of Stores, APSRTC, Vizianagaram, Vijayanagaram District.
3 The Controller of Stores, APSRTC Nellore, Nellore District.
4 The Controller of Stores, APSRTC, Cuddapah.
5 The Assistant Commissioner of CT (LTU)(INT), Secunderabad Division, o/o The Deputy Commissioner (CT), Secunderabad Division, Behind Charmas, Abids, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to

issue an appropriate writ, order or direction more particularly in the nature of writ of mandamus declaring the action of the respondents namely the Controllers of Stores, APSRTC, Vizianagaram, Nellore, Cuddapah, seeking to levy and collection of tax @ 12% on the sale of second hand vehicles being sold to the petitioner in terms of Auction-cum-Tender vide Nos.2413, 2412, 2413 dated 28-1-2005, 3-2-2005, 10-2-2005 as illegal, arbitrary and without authority of law and contrary to the judgment of this Hon'ble Court in 30 APSTJ Pg.217 violating Article 227 of the Constitution of India and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondents 1 to 4: MR. R.MANMADHA REDDY, SC FOR APSRTC

Counsel for the Respondent No.5: GP FOR COMMERCIAL TAXES

The Court at the admission stage made the following ORDER: (per BRSR, J)

It is conceded at the bar that the subject matter that arises for consideration in this writ petition is squarely covered by the decision rendered by a Division Bench of this Court in WP.No.24972 of 2004, dated 18-01-2005. That order itself refers to the earlier decision passed by this Court in **VIJAYAKUMAR & CO. v. CONTROLLER OF STORES, APSRTC.**

Following both the said decisions, this writ petition is disposed of in terms of the same order passed in WP.No.24972 of 2004.

(B.SUDERSHAN REDDY, J)

15th APRIL, 2005.

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(C.V.RAMULU, J)

Note: furnish copy by 19-04-2005.

B/o

Kvni/ks

To

1 The Chief Controller of Stores, APSRTC, Musheerabad Circle, Hyderabad.
2 The Controller of Stores, APSRTC, Vizianagaram, Vijayanagaram District.
3 The Controller of Stores, APSRTC Nellore, Nellore District.
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6 Two CCs to the Government Pleader for Commercial Taxes, A.P.High Court Buildings, Hyderabad (OUT).

7 Two CD copies.